



February 8, 2019

Notice to Shareholders Tax Treatment of 2018 Distribution

E Split Corp. - Class A Shares ("E Split")

E Split will be issuing T5 slips to registered holders of Class A shares by February 28, 2019. The following table outlines the allocation of the 2018 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
August 31, 2018	September 14, 2018	\$ 0.100000	\$ 0.087098	\$ 0.012902
September 30, 2018	October 15, 2018	0.100000	0.087098	0.012902
October 31, 2018	November 15, 2018	0.100000	0.087098	0.012902
November 30, 2018	December 14, 2018	0.100000	0.087098	0.012902
TOTAL		\$ 0.400000	\$ 0.348392	\$ 0.051608
		100.00%	87.10%	12.90%

E Split Class A shares trade on the Toronto Stock Exchange under the symbol ENS.

For further information, please visit our website at www.middlefield.com or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1-888-890-1868.